

**ACCOUNTING
TECHNICIAN
GS-0525-05**

**FINANCIAL
MANAGEMENT**

I. POSITION AND ORGANIZATION INFORMATION**Position:**

Accounting Technician, GS-0525-05

Purpose of position:

The primary purpose of this position is: To perform a full range of accounting technician duties related to civilian pay and covering variety of standardized and recurring accounting documents and transactions and some nonstandardized transactions covering various accounting functions (i.e., classifying, maintaining, examining, and closing of accounts). Serves as a liaison between installation activities and Defense Finance and Accounting Service (DFAS).

Organization:

Facilities Mgmt Div., Utilities Branch

Organization goals:**II. MAJOR DUTIES****A. Duty (Critical):**

Assists with consolidating travel budget estimates and organizing data from a wide variety of sources according to appropriation, account object class, and line item code. (2%)

Tasks:

1. Assists in analyzing computer products to determine cause and source of imbalances and initiates required adjustments.
2. Evaluates data for accuracy to assure that valid cost information is available for management decisions.
3. Maintains manual or automated records of current and historical data to assist in budget development.
4. Reviews estimates submitted by organizational elements for accuracy and compliance with prescribed budgetary rules.
5. Performs arithmetic computations to assist analysts in developing financial/budgetary data.
6. Prepares financial data for computer input. Uses computer software such as database, spreadsheets, and graphics to produce a variety of documents.
8. Provides information about budget procedures to local program managers, accounting personnel, and representatives.

Selected Staffing KSAs:

A1

B. Duty (Critical):

Maintains a variety of accounting records for travel and transportation funds of base organization(s), tenants and/or customers. (88%)

Tasks:

1. Receives and processes a varied number of accounting documents pertaining to transportation requests for travel (individual, transportation contracts, purchase orders for group travel, moving of household goods and equipment, etc.)
2. Examines accounting documents and ensures that each has appropriate approvals, correct data, and proper appropriation citation.
3. Verifies availability of funds by account and obligates necessary dollar amount. Contacts budget office for approval of additional funds, if necessary. Contacts requesting office to clarify incorrect or questionable data, or to secure amendments to documents.
4. Reviews transactions daily and monthly to detect and correct erroneous or questionable data.
5. Performs monthly reconciliation of outstanding travel and transportation documents. Researches transactions and document history files for information necessary to initiate adjustments. Prepares necessary documents to effect adjustment.
6. Responds to customer inquiries and explains information and procedures either orally or in writing.
7. Prepares TAD/PCS orders
8. Input source documents
9. Process applications for Government Travel Cards
10. Monitor travel card usage

Selected Staffing KSAs:

A2, A3, A4, A5

C. Duty (Critical):

Processes various routine accounting technician actions related to civilian pay. Resolves payroll questions/problems with local employees and the DFAS office. Ensures the technical accuracy of all time, leave and pay coding, and computations. Inputs, updates, and verifies master pay records within the automated data system. Reviews and monitors automatic data systems listings. Serves as liaison between installation activities/employees and the appropriate DFAS office. (4%)

Tasks:

1. Provides appropriate and timely assistance to employees on payroll

matters.

2. Verifies accuracy and completeness of civilian pay data within established time frames.

Selected Staffing KSAs:

A6, A7, A8, A9, A10

D. Duty (Critical):

Receives, reviews, and classifies a variety of standardized and recurring accounting documents/transactions and some nonstandardized transactions in support of civilian pay accounts. Independently processes recurring accounting documents and transactions that use different and unrelated processes, procedures, or methods (i.e., transactions are not completely standardized, deadlines are continually changing, or transactions are interrelated with other systems and require extensive coordination with other personnel) based on general standing instructions regarding what needs to be done, applicable policies, data and information required, and priority of assignments and deadlines. Determines the accounts involved and the required debit and credit entries. Determines appropriate accounting transaction code and ensures that sufficient funds have been obligated and totals are correct. Communicates with submitting activity to resolve questions on data submitted. Reviews files to ensure actions meet suspense dates. Follows-up on unpaid documents when suspense dates are exceeded. (3%)

Tasks:

1. Verifies accuracy and completeness of accounting data within established time frames.
2. Codes accounting transactions in accordance with established procedures and guidelines.

Selected Staffing KSAs:

A6, A7, A8, A9, A10

E. Duty (Critical):

Verifies, maintains, and reconciles account balances using different established procedures. Reviews posting to accounts in the applicable accounting system for civilian pay to ensure all entries balance and are valid. Reviews accounts for fund availability and obligates necessary dollar amounts. Utilizes documents and computer output products to ensure daily, mid-month, and end-of-month financial updates have occurred. Verifies, balances, and reconciles supporting documentation files with listings and interrelated reports so that balances are in agreement with the reconciliation period. Researches records, reports, and/or schedules to identify discrepancies among accounts. Determines and makes necessary adjustments. Prepares worksheets reflecting discrepancies. Assembles information from various records/reports to prepare, validate, and reconcile; and releases obligation data to DFAS. (3%)

Tasks:

1. Monitors fund balances ensuring there are no violations of public law.
2. Prepares accurate worksheets reflecting discrepancies and promptly takes corrective action.
3. Prepares and releases information for DFAS within allowable time frames.

Selected Staffing KSAs:

A6, A7, A8, A9, A10

III. KNOWLEDGES, SKILLS AND ABILITIES (KSAs)**A. Selected Staffing KSAs:**

1. Knowledge of automated management data systems
2. Ability to analyze and verify accounting data.
3. Ability to operate automated accounting systems.
4. Knowledge of accounting principles, procedures, methods, and policies.
5. Ability to interpret and apply accounting rules and regulations.
6. Knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to accounting support functions (i.e., classifying, maintaining, reconciling, examining, and closing accounts) for civilian pay.
7. Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the accounts and systems.
8. Knowledge of an automated accounting system sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports for civilian pay.
9. Skill in operating a calculator and utilizing a keyboard to access or locate information through the use of a personal computer or terminal.
10. Ability to communicate effectively, both orally and in writing.

B. Basic Training Competencies:

1. Knowledge of automated management data systems
2. Ability to communicate orally
3. Ability to communicate in writing
4. Knowledge of general office administrative and clerical procedures
5. Ability to interpret and apply rules, regulations, and procedures
6. Ability to maintain good working relations
7. Ability to plan, organize work, and meet deadlines
8. Ability to gather, analyze, and present facts
9. Ability to use office automation tools and techniques to generate reports, briefing materials, and/or comparable documents
10. Ability to access or locate information through the use of a personal computer or terminal
11. Ability to work cooperatively as a member of a team
12. Knowledge of the organizational and functional responsibilities and operations of the employing organization
13. Ability to analyze and verify accounting data.

14. Ability to operate automated accounting systems.
15. Knowledge of accounting principles, procedures, methods, and policies.
16. Ability to interpret and apply accounting rules and regulations.
17. Knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to accounting support functions (i.e., classifying, maintaining, reconciling, examining, and closing accounts) for civilian pay.
18. Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the accounts and systems.
19. Knowledge of an automated accounting system sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports for civilian pay.
20. Skill in operating a calculator and utilizing a keyboard to access or locate information through the use of a personal computer or terminal.
21. Ability to communicate effectively, both orally and in writing.

IV. CLASSIFICATION FACTORS

Factor 1. Knowledge

Level 1-3 (350 Points)

1. The work requires knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to the assigned budget support function. This includes:
 - knowledge of the various steps and procedures required to perform a full range of budget support duties related to recurring or standardized transactions;
 - knowledge of various budget processing procedures to support transactions that involve the use of different forms and the application of different procedures;
 - knowledge of one or more automated data bases associated with a specific budget function sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports;
 - knowledge of the structure and content of budget documents to investigate and resolve routine or recurring discrepancies, check documents for adequacy, or perform comparable actions that are covered by established procedures; and/or
 - knowledge of frequently used and clearly stated regulations and rules to determine if a transaction is permitted or to respond to recurring questions from agency personnel, clients, and others.
2. Knowledge and skill in applying basic arithmetic (e.g., addition, subtraction, multiplication, division, and percentages) to verify figures in requests for allotments, to determine the availability of funds, and to enter and maintain account balances to reflect funds available and/or expended.

3. The work requires a knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to the assigned accounting support function. This includes:

-- knowledge of the various steps and procedures required to perform the full range of accounting support duties related to recurring or standardized transactions;

-- knowledge of various accounting processing procedures to support transactions that involve the use of different forms and the application of different procedures;

-- knowledge of one or more automated data bases associated with specific accounting functions sufficient to input a range of standard information or adjustments, understanding recurring error reports and take corrective action, and generate a variety of standard reports;

-- knowledge of the structure and content of accounting documents to investigate and resolve routine or recurring discrepancies, check documents for adequacy, or perform comparable actions that are covered by established procedures; and/or

-- knowledge of frequently used and clearly stated regulations and rules to determine if a transaction is permitted or to respond to recurring questions from agency personnel, clients, and others.

4. -- Knowledge of standardized accounting regulations, requirements, procedures, and operations to classify accounting transactions and maintain, examine, and reconcile accounts and accounting records for civilian pay in assigned accounting support function.

-- Knowledge of accounting files, listings, and document control systems as well as the relationships between accounts and the effect of debit and credit entries on the accounts and systems.

-- Knowledge of the structure and content of accounting related documents to investigate or resolve routine or recurring discrepancies and check documents for adequacy.

-- Knowledge of agency accounting policies, procedures, and regulations; and ability to locate and apply reference material to find procedures applicable to specific transactions.

-- Knowledge of automated accounting systems to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports.

Factor 2. Supervisory Controls

Level 2-3 (275 Points)

The supervisor provides general guidance and advice and suggests techniques for handling unusual or nonrecurring situations which have no clear precedents

or which require extensive analysis and evaluation. The employee independently plans and carries out the established sequence of steps or techniques for most work assignments and resolves problems and deviations on recurring assignments in accordance with oral or written instructions, policies, training, or previous exposure to accepted agency accounting practices for handling similar situations. The supervisor reviews the completed work by sampling and/or spot checks the work for technical soundness and conformity to agency policies, legal, or system requirements through a review of statements and reports or through other control mechanisms built into the system. The techniques used by the employee in accomplishing the assignment generally are not reviewed in detail.

Factor 3. Guidelines**Level 3-2 (125 Points)**

A number of established procedures and specific guidelines in the form of agency policies and procedures, Federal codes and manuals, specific regulations, precedent actions, and processing manuals are readily available and clearly applicable to most transactions. Judgement is required in the interpretation and application of the regulations and specifications to particular transactions. This may require the identification of the appropriate procedure from among two or more alternative approaches. The employee may make minor deviations to adapt the guidelines to specific problems. The employee refers situations in which the existing guidelines cannot be applied or where significant deviations must be made to the supervisor.

Factor 4. Complexity**Level 4-2 (75 Points)**

The work involves performing related procedural tasks in processing accounting transactions. The employee makes decisions such as how to sort incoming documents, locate and assemble information, or correct errors based on a knowledge of similar instances or by selecting from among clearly recognizable alternatives. The employee takes action using established instructions, practices, or precedents for processing accounting documents. Actions taken are similar and well established, although the specific pattern of actions may differ depending on the given discrepancy and the information available.

Factor 5. Scope and Effect**Level 5-2 (75 Points)**

The purpose of the work is to apply specific rules, regulations, or procedures in performing a full range of related accounting clerical or technical tasks, duties, and assignments that are covered by well-defined and precise program procedures and regulations. The employee completes standard clerical transactions in the functional areas by reviewing documents, searching files and records, verifying and maintaining records of transactions, and answering routine procedural questions. The work affects the adequacy and efficiency of the accounting function and can affect the reliability of the work of analysts and specialists in related functions, the accuracy of further processes performed by related personnel in various organizations, and the reliability of the organization's financial support services.

Factor 6. Personal Contacts**Level 6-2 (25 Points)**

Contacts are normally with agency employees outside the immediate organization who are engaged in a variety of different functions, missions, or kinds of work. Contacts may also be with accounting personnel of other agencies or

with members of the general public in a moderately structured setting.

Factor 7. Purpose of Contacts**Level 7-1 (20 Points)**

The purpose of contacts is to obtain, clarify, or provide factual information on the status of allotments, the requirements for processing obligations, or similar information regarding transactions.

Factor 8. Physical Demands**Level 8-1 (5 Points)**

The work may require some physical effort such as standing, walking, bending, or sitting. There are no special physical demands.

Factor 9. Work Environment**Level 9-1 (5 Points)**

The work is usually performed in an office setting involving everyday risks or discomforts. Normal safety precautions are required.

V. CLASSIFICATION SUMMARY

In this position:

- Duty A. 2% GS-0561-05 Budget Technician
Budget Formulation Support
- Duty B. 88% GS-0525-05 Accounting Technician
Travel & Transportation
- Duty C. 4% GS-0525-05 Accounting Technician
Processes Civilian Pay Actions
- Duty D. 3% GS-0525-05 Accounting Technician
Reviews Civilian Pay Transactions
- Duty E. 3% GS-0525-05 Accounting Technician
Reconciles Account Balances

List of Modified Duties and Factors:

Duty A. has been edited. The final grade may or may not be appropriate. The factors have not been changed.

Duty B. has been edited. The final grade may or may not be appropriate. The factors have not been changed.

US OPM Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-0500, HRCD-4 dated December 1997.

Classification criteria applicable to this menu are contained in the US OPM Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-0500 (HRCD-4, Dec 1997). Where applicable, the following US OPM Position Classification Standards have been referenced: Clerk-Typist Series, GS-322, Nov 1990, (TS-100); Typing and Stenography Grade Evaluation Guide, Nov 1990, (TS-100); Office Automation Clerical and Assistance Series, GS-326, Nov 1990, (TS-100); Office Automation Grade Evaluation Guide, Nov 1990, (TS-100); and the Grade Level Guide for Clerical and Assistance Work, June, 1989, (TS-91).

The classification criteria used for this position are contained in the US OPM Job Family Standard for Clerical and Technical Accounting and Budget Work, GS-500 (HRCD-4, December 1997). Other references for auxiliary duties and titling are in these US OPM Position Classification Standards and Guides: Clerk-Typist Series, GS-322, Nov 1990, (TS-100); Typing and Stenography Grade Evaluation Guide, Nov 1990, (TS-100); Office Automation Clerical and Assistance Series, GS-326, Nov 1990, (TS-100); Office Automation Grade Evaluation Guide, Nov 1990, (TS-100); and the Grade Level Guide for Clerical and Assistance Work, dated June 1989, (TS-91).

GS-05 Point range: 855 - 1100

Total Point: 955

Grade: GS-05

VI. CLASSIFICATION REMARKS:

Duty A and B were edited to clarify duties. Edits do not impact grade or classification.